



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SCHOFIELD WATER & SEWER UTILITY

Principal Office: 200 PARK STREET
SCHOFIELD, WI 54476

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SCHOFIELD WATER & SEWER UTILITY**Utility Address:** 200 PARK STREET
SCHOFIELD, WI 54476**When was utility organized?** 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LYNN GRYCH**Title:** CITY CLERK - TREASURER**Office Address:**200 PARK STREET
SCHOFIELD, WI 54476**Telephone:** (715) 359 - 5230**Fax Number:** (715) 359 - 5973**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339
WAUSA, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 3/16/1998**Period covered by most recent audit:** 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JACK KOSS**Title:** PUBLIC WORKS ADMINISTRATOR**Office Address:**200 PARK STREET
SCHOFIELD, WI 54476**Telephone:** (715) 359 - 5230**Fax Number:** (715) 359 - 5973**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:MR JACK KOSS, MEMBER
MR LEROY KRUEGER, MEMBER
MR DON MUELVET, MEMBER
MR DON PERSON, MEMBER
MR RAY PETERSON, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	746,422	584,385	1
Operating Expenses:			
Operation and Maintenance Expense (401)	437,442	395,664	2
Depreciation Expense (403)	98,106	77,190	3
Amortization Expense (404)	0	0	4
Taxes (408)	49,659	46,870	5
Total Operating Expenses	585,207	519,724	
Net Operating Income	161,215	64,661	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	161,215	64,661	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	3,894	2,195	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	3,894	2,195	
Total Income	165,109	66,856	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	165,109	66,856	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	165,109	66,856	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	398,125	331,269	19
Balance Transferred from Income (433)	165,109	66,856	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	563,234	398,125	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on temporary investments	3,894	4
Total (Acct. 419):	3,894	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	288,303	0	458,119	0	746,422	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	904				904	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	287,399	0	458,119	0	745,518	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,937,942	3,536,394	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	918,252	971,364	2
Net Utility Plant	4,019,690	2,565,030	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,503	20,460	8
Temporary Cash Investments (132)	138,444	100,066	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	201,348	157,965	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	52,234	47,026	14
Materials and Supplies (150)	5,229	4,021	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	470,758	329,538	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,490,448	2,894,568	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,247,632	1,832,769	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	563,234	398,125	23
Total Proprietary Capital	3,810,866	2,230,894	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	38,683	27,606	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	40,005	40,005	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	51	33
Total Current and Accrued Liabilities	78,688	67,662	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	27,522	22,640	36
Total Deferred Credits	27,522	22,640	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	573,372	573,372	38
Total Liabilities and Other Credits	4,490,448	2,894,568	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,544,343	2,393,599	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,544,343	2,393,599	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	495,199	423,053	0	0	9
Total Accumulated Provision	495,199	423,053	0	0	
Net Utility Plant	2,049,144	1,970,546	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	520,448	450,920			971,368	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	49,259	48,847			98,106	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,764	(1,764)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	51,023	47,083	0	0	98,106	13
Debits during year						14
Book cost of plant retired	76,272	74,950			151,222	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	76,272	74,950	0	0	151,222	19
Balance End of Year	495,199	423,053	0	0	918,252	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.37%	2.39%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,229	4,021	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>5,229</u>	<u>4,021</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,832,769	1
Changes during year (explain):		
Construction costs paid for by TIF #3	1,414,863	2
Balance end of year	3,247,632	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,005	1
Accruals:		
Charged water department expense	44,215	2
Charged electric department expense		3
Charged sewer department expense	5,444	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,659	
Taxes paid during year:		
County, state and local taxes	40,005	6
Social Security taxes	8,624	7
PSC Remainder Assessment	1,030	8
Other (explain):		
NONE		9
Total payments and other debits	49,659	
Balance end of year	40,005	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	227,047			346,325		573,372	1
Add credits during year:							
For Services	0			0		0	2
For Mains	0			0		0	3
Other (specify):							
NONE	0			0		0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	227,047	0	0	346,325	0	573,372	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	135,142			252,136		387,278	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	77,186	5
Electric	0	6
Sewer (Regulated)	124,162	7
Other (specify):		
NONE		8
Total (Acct. 142):	201,348	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
CITY: Wages and engineering fees for Grand Ave Project-\$40,980;	50,631	12
1997 additional fire protection \$1,606; Delinquent utility bills collected \$79	0	13
Accumulated prior years fire protection and wages \$10,813;	0	14
Accumulated prior years tax equivalent and misc. expenses (\$2,847))	0	15
Wages due from TIF #3 for Grand Ave. project	1,603	16
Total (Acct. 145):	52,234	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
Accumulated vested sick pay	27,522 21
Total (Acct. 253):	27,522

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,184,943	0	1,984,121	0	4,169,064	1
Materials and Supplies	4,625	0	0	0	4,625	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	507,823	0	436,986	0	944,809	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	227,047	0	346,325	0	573,372	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,454,698	0	1,200,810	0	2,655,508	
Net Operating Income	69,825	0	91,390	0	161,215	8
Net Operating Income as a percent of						
Average Net Rate Base	4.80%	N/A	7.61%	N/A	6.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,540,200	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	480,679	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,020,879	
Net Income		
Net Income	165,109	5
Percent Return on Proprietary Capital	5.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	286,813	1
Total Sales of Water	286,813	
Other Operating Revenues		
Forfeited Discounts (470)	586	2
Other Water Revenues (474)	904	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,490	
Total Operating Revenues	288,303	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,860	5
General Operating Expenses (680-690)	47,144	6
Total Operation and Maintenance Expenses	125,004	
Other Operating Expenses		
Depreciation Expense (403)	49,259	7
Amortization Expense (404)	0	8
Taxes (408)	44,215	9
Total Other Operating Expenses	93,474	
Total Operating Expenses	218,478	
NET OPERATING INCOME	69,825	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	762	42,349	77,181	4
Commercial	137	20,812	29,445	5
Industrial	58	92,504	77,346	6
Total Metered Sales to General Customers (461)	957	155,665	183,972	
Private Fire Protection Service (462)	26		15,972	7
Public Fire Protection Service (463)	1		86,869	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	984	155,665	286,813	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	86,869	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	86,869	
Forfeited Discounts (470):		
Customer late payment charges	586	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	586	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	904	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	904	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	39,536	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	14,962	3
Chemicals (630)	3,120	4
Supplies and Expenses (640)	7,277	5
Repairs of Water Plant (650)	9,059	6
Transportation Expenses (660)	3,906	7
Total Plant Operation and Maintenance Expenses	77,860	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,861	8
Office Supplies and Expenses (681)	6,824	9
Outside Services Employed (682)	3,332	10
Insurance Expense (684)	1,892	11
Employees Pensions and Benefits (686)	17,251	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	984	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	47,144	
Total Operation and Maintenance Expenses	125,004	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	100 % Water	40,005	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% to Sewer	706	2
Net property tax equivalent		39,299	
Social Security	Based on payroll	4,473	3
PSC Remainder Assessment	Based on revenues	443	4
Other (specify): NONE			5
Total tax expense		44,215	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195497				3
County tax rate	mills		6.082121				4
Local tax rate	mills		1.787973				5
School tax rate	mills		8.759978				6
Voc. school tax rate	mills		9.314461				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		26.140030				10
Less: state credit	mills		1.866140				11
Net tax rate	mills		24.273890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.787973				14
Combined School Tax Rate	mills		18.074439				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.862412				17
Total Tax Rate	mills		26.140030				18
Ratio of Local and School Tax to Total	dec.		0.759847				19
Total tax net of state credit	mills		24.273890				20
Net Local and School Tax Rate	mills		18.444432				21
Utility Plant, Jan. 1	\$	1,961,752	1,961,752				22
Materials & Supplies	\$	4,021	4,021				23
Subtotal	\$	1,965,773	1,965,773				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,965,773	1,965,773				26
Assessment Ratio	dec.		1.023034				27
Assessed Value	\$	2,011,053	2,011,053				28
Net Local & School Rate	mills		18.444432				29
Tax Equiv. Computed for Current Year	\$	37,093	37,093				30
Tax Equivalent per 1994 PSC Report	\$	40,005					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,005					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	909		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	909	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,270		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	100,631		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	102,901	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	80,652		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	152,750		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	233,402	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	63,799		23
Total Water Treatment Plant	63,799	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	28,902		24
Structures and Improvements (341)	21,473		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			909	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	909	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,270	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,631	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	102,901	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			80,652	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			152,750	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	233,402	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			63,799	23
Total Water Treatment Plant	0	0	63,799	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			28,902	24
Structures and Improvements (341)			21,473	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	359,453		26
Transmission and Distribution Mains (343)	696,452	590,109	27
Fire Mains (344)			28
Services (345)	104,072	148,503	29
Meters (346)	73,304	856	30
Hydrants (348)	66,410	43,532	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,350,066	783,000	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	5,139		35
Computer Equipment (372.1)	4,301		36
Transportation Equipment (373)	37,152	12,071	37
Other General Equipment (379)	27,875		38
Other Tangible Property (390)			39
Total General Plant	74,467	12,071	
Total utility plant in service directly assignable	1,825,544	795,071	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,825,544	795,071	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			359,453	26
Transmission and Distribution Mains (343)	55,308		1,231,253	27
Fire Mains (344)			0	28
Services (345)	5,681		246,894	29
Meters (346)	4,033		70,127	30
Hydrants (348)	4,008		105,934	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	69,030	0	2,064,036	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			5,139	35
Computer Equipment (372.1)			4,301	36
Transportation Equipment (373)	7,242		41,981	37
Other General Equipment (379)			27,875	38
Other Tangible Property (390)			0	39
Total General Plant	7,242	0	79,296	
Total utility plant in service directly assignable	76,272	0	2,544,343	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	76,272	0	2,544,343	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0		20,203	20,203	1
February			16,440	16,440	2
March			17,225	17,225	3
April			18,464	18,464	4
May			18,308	18,308	5
June			19,757	19,757	6
July			20,550	20,550	7
August			22,289	22,289	8
September			19,603	19,603	9
October			20,444	20,444	10
November			17,347	17,347	11
December			15,986	15,986	12
Total for year	0	0	226,616	226,616	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				4,170	14
Other utility use explanation:					15
Sewer cleaning, flushing mains, main leaks, thawing sewers, work on Grand Ave. construction project					
Water pumped into distribution system				222,446	16
Less: Water sold				155,665	17
Losses and unaccounted for				66,781	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,341,000	21
Date of maximum: 8/12/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				237,000	24
Date of minimum: 4/27/1997					25
Total KWH used for pumping for the year				256,391	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1959 DRILLED 1600 SPRING STREET	NO 2	1,001	28	1,008,000	Yes	1
1971 DRILLED 900 GROSSMAN	NO 3	1,001	20	1,008,000	Yes	2
1982 DRILLED 200 PARK	NO 4	801	20	1,008,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 3	NO 4	SPRING	1
Location	900 GROSSMAN	200 PARK	1600 SPRING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BERKLEY	FAIRBANKS	5
Year Installed	1971	1982	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	850	750	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GEN ELECTRIC	FAIRBANKS	10
Year Installed	1971	1982	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	4
Year constructed	1946	1971	1989	5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	170	1	136	7
Total capacity in gallons	75,000	200,000	250,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			POWDER	10
Points of application (wellhouse, central facilities, booster station, other)			OTHER	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.0750	13
Is a corrosion control chemical used (yes, no)?			N	14
Is water fluoridated (yes, no)?			Y	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	126	0	0	0	126	1
M	D	4.000	1,936	0	1,060	0	876	2
M	D	6.000	53,011	1,003	3,470		50,544	3
M	D	8.000	8,550	9,400	2,135		15,815	4
M	D	10.000	18,645	0	400	0	18,245	5
M	D	12.000	0	10	0	0	10	6
Total Within Municipality			82,268	10,413	7,065	0	85,616	
Total Utility			82,268	10,413	7,065	0	85,616	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	267				267		1
L	0.625	360				360		2
M	0.750	90	3	50		43		3
L	0.750	120				120		4
L	1.000	12				12		5
M	1.000	10	1			11		6
M	1.250	1				1		7
M	1.500	12				12		8
L	1.500	7				7		9
M	2.000	17	50			67		10
L	2.000	12				12		11
M	3.000	1				1		12
L	3.000	1				1		13
L	4.000	1				1		14
M	4.000	2				2		15
M	6.000	1				1		16
L	8.000	2				2		17
Total Utility		916	54	50	0	920	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	583	0	0	49	632	0	1
0.750	348	0	56	(32)	260	66	2
1.000	39	0	1	(3)	35	5	3
1.250	1	0	0	(1)	0	0	4
1.500	30	0	2	5	33	7	5
2.000	33	1	2	(2)	30	4	6
3.000	2	0	0	0	2	0	7
4.000	2	0	0	(2)	0	0	8
6.000	2	0	0	0	2	0	9
Total:	1,040	1	61	14	994	82	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	569	52	10	1		0	632	1
0.750	178	41	17			24	260	2
1.000	8	14	11	2		0	35	3
1.250	0	0	0	0		0	0	4
1.500	0	13	6	2		12	33	5
2.000	4	9	10	2		5	30	6
3.000	0	0	2	0		0	2	7
4.000	0	0	0	0		0	0	8
6.000	0	0	2	0		0	2	9
Total:	759	129	58	7	0	41	994	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	116	17	8		125	2
Total Fire Hydrants	116	17	8	0	125	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	231
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #650 Repairs of Water Plant - During 1997 repairs of water main breaks were substantially higher than 1996 (approx \$7,300)

Account #681 Office Supplies - Additional expenses in 1997 for computer software and support (accounting)

Account #682 Outside Services - 1996 costs were much higher for analysis work related to a rate increase and various projects

Account #686 Pensions and Benefits - Increase in 1997 due to increase in health insurance costs and additional hours accrued (unused) sick time recorded as expense in 1997

Water Utility Plant in Service (Page W-08)

Accounts #343, 345, 348 (Water mains, Services, and Hydrants) All additions and retirements for these accounts relate to the North Grand Avenue Construction project done in 1997. The construction project relates to the creation of the City's TIF #3 District, which also funded the costs.

Account #373 Transportation Equipment - Purchased a 1997 Ford pickup truck.

Water Mains (Page W-15)

The additions are related to the North Grand Avenue construction project. The costs were funded by the City's TIF #3 District, with the Utility contributing \$100,000 toward the project from reserve funds.

Water Services (Page W-16)

See footnote W-14

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	456,878	1
Total Sewage Operating Revenues	456,878	
Other Operating Revenues		
Forfeited Discounts (631)	1,241	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,241	
Total Operating Revenues	458,119	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	263,634	8
Maintenance Expenses (831-834)	2,679	9
Customer Accounting & Collection Expenses (840-843)	1,161	10
Administrative and General Expenses (850-857)	44,964	11
Total Operation and Maintenance Expenses	312,438	
Other Operating Expenses		
Depreciation Expense (403)	48,847	12
Amortization Expense (404)	0	13
Taxes (408)	5,444	14
Total Other Operating Expenses	54,291	
Total Operating Expenses	366,729	
NET OPERATING INCOME	91,390	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	756	42,072	166,226	5
Commercial Revenues	127	16,475	54,317	6
Industrial Revenues	59	67,255	208,355	7
Revenues from Public Authorities	6	1,300	4,052	8
Total Measured Service to General Customers (622)	948	127,102	432,950	
Service to Public Authorities (623)	2	9,550	23,928	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	950	136,652	456,878	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer forfeited discounts	1,241	1
Total Customers Forfeited Discounts (631)	1,241	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	35,201	1
Power and Fuel for Pumping (821)	7,656	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	216,493	8
Transportation Expenses (828)	4,284	9
Rents (829)		10
Total Operation Expenses	263,634	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,194	11
Maintenance of Collection System Pumping Equipment (832)	1,485	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	2,679	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,161	15
Flat Rate Inspections (841)		16
Meter Reading (842)	0	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	1,161	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	16,857	19
Office Supplies and Expenses (851)	6,248	20
Outside Services Employed (852)	3,967	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	17,251	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	641	25
Rents (857)		26
Total Administrative and General Expenses	44,964	
Total Operation and Maintenance Expenses	312,438	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	Based on payroll	4,151	1
Local and School Tax Equivalent on Meters Charged by Water Department		706	2
PSC Remainder Assessment	Based on revenues	587	3
Other (specify): NONE			4
Total tax expense		5,444	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	14,102		4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	86,053	120,082	6
Collecting Mains and Accessories (313)	673,605	748,845	7
Interceptor Mains and Accessories (314)	266,364		8
Force Mains (315)	80,565		9
Other Collecting System Equipment (316)			10
Total Collection System	1,120,689	868,927	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	77,390		12
Receiving Wells (322)			13
Electric Pumping Equipment (323)	285,517	10,637	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	362,907	10,637	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			14,102	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	6,409		199,726	6
Collecting Mains and Accessories (313)	59,299		1,363,151	7
Interceptor Mains and Accessories (314)			266,364	8
Force Mains (315)			80,565	9
Other Collecting System Equipment (316)			0	10
Total Collection System	65,708	0	1,923,908	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			77,390	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)	2,000		294,154	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	2,000	0	371,544	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	5,139		31
Computer Equipment (372.1)	4,301		32
Transportation Equipment (373)	37,153	12,071	33
Other General Equipment (379)	44,455	2,270	34
Other Tangible Property (390)			35
Total General Plant	91,048	14,341	
Total utility plant in service directly assignable	1,574,644	893,905	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,574,644	893,905	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	1,574,644	893,905	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			5,139 31
Computer Equipment (372.1)			4,301 32
Transportation Equipment (373)	7,242		41,982 33
Other General Equipment (379)			46,725 34
Other Tangible Property (390)			0 35
Total General Plant	7,242	0	98,147
Total utility plant in service directly assignable	74,950	0	2,393,599
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	74,950	0	2,393,599
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	74,950	0	2,393,599

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	381	16	16		381		1
Sewer	6.000	530	52	52		530		2
Sewer	8.000	2	0	0		2		3
Total Utility		913	68	68	0	913	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	2,457				2,457
6.000	1,912				1,912
8.000	49,393	2,209	6,190		45,412
10.000	13,108	7,597	590		20,115
12.000	1,390	762			2,152
15.000	4,364				4,364
Total Utility	72,624	10,568	6,780	0	76,412

1

2

3

4

5

6

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account #832 Maintenance of Pumping Equipment - 1996 costs were much higher due to repairs at the lift station

Account #851 Office Supplies - 1997 costs much higher due to purchase and maintenance agreement on software (accounting)

Account #852 Outside Services - 1996 costs were much higher for analysis work related to a rate increase and special projects

Account #854 Pensions and benefits - 1997 costs higher due to increase in health insurance costs and additional hours of accrued (unused) sick time which is recorded as an expense at 12/31/97.

Sewer Utility Plant in Service (Page S-07)

Accounts #312, 313 (Service Connections, Collecting Mains) Additions and retirements are related to the North Grand Avenue construction project. This project relates to the creation of TIF District #3.

Account #373 Transportation Equipment - Purchased a 1997 Ford Pickup truck (split 50/50 with Water Utility)

Account #323 Electric Pumping Equipment - Purchased a new pump and flowmeter at the lift station.

Sewer Mains (Page S-10)

See footnote for schedule W-14
